

City of Sequim 2015 Budget

Appendix





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Washington State Auditor

<http://www.sao.wa.gov>

The City of Sequim prepares its annual budget based on the requirements prescribed by the Washington State Auditor. The State Auditor's Office is required by state law (RCW 43.09.200) to prescribe uniform budgeting, accounting and reporting systems (BARS) that local government organizations must follow.

Local Government Reporting Requirements

The City of Sequim follows the guidelines for Cities, Counties and Special Purpose Districts (Cash Basis).

http://www.sao.wa.gov/local/BarsManual/Pages/BarsManual_Cash.aspx#.UuwxUfPTmpp

BARS Budgeting Principles and Procedures

The detailed budgeting principles and procedures are outlined in the BARS manual:

http://www.sao.wa.gov/local/BarsManual/Pages/BARSManual_Cash_Budgeting.aspx#.UuwmofPTmpo

Glossary of Accounting Terms:

The glossary of accounting terms is available in the BARS manual:

http://www.sao.wa.gov/local/BarsManual/Documents/GAAP_p5_Glossary.pdf